

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

RAHUL D. MANCHANDA,

Plaintiff,

-v-

INTERNAL REVENUE SERVICE, T.
FAHMAN, SUSAN MCNAMARA, ERICA
FARRELL, JANE DOES 1-10, Current and
Former Employees of IRS,

Defendants.

20 Civ. 10745 (ALC)

DECLARATION OF ALEX LAU

I, Alex Lau, hereby make the following declaration pursuant to 28 U.S.C. § 1746:

1. I declare that the following statements are true and correct to the best of my knowledge and belief and are based upon my personal knowledge and/or my review of information contained in the records of the Internal Revenue Service (“IRS”).

2. I am currently employed by the IRS as a Revenue Officer Advisor in Advisory Territory 1 (“Advisory”) of Civil Enforcement Advice and Support Operations. I have served in this position since 2010. I have been employed by the IRS since 2009.

3. As a Revenue Officer Advisor, I am familiar with the process by which Advisory tracks and processes administrative claims submitted to the IRS under 26 U.S.C. §§ 7432 and 7433. Upon receipt of such a claim by Advisory, an Official Investigation (“OI”) is opened for the claim in the Integrated Collection System (“ICS”) and the OI is assigned to a Revenue Officer Advisor. The assigned Revenue Officer Advisor records any actions taken or other activity related to the OI in ICS.

4. On January 6, 2021, I reviewed all information in ICS related to Plaintiff. ICS did not contain a record of any administrative claim filed by Plaintiff under section 7432 or section 7433.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 6, 2021

Alex Lau

ALEX LAU
Revenue Agent Advisor
Internal Revenue Service